Introduction

When preparing a [Charitable Grant application](https://researchadmin.asu.edu/working-with-asuf/charitable-grants), or other non-federal proposal for funding, applicable project costs normally funded as indirect costs should be included as direct costs wherever possible.

It is recommended that ASU units review their portfolio and identify resources that have been (or are being) incurred to support sponsored projects at the unit level and determine which types of administrative expenses they prefer to include in proposal budgets as direct costs, when possible.

*Note: Variability among non-federal sponsors’ policies and a lack of specificity in policies or award terms may require additional scrutiny and judgment in determining what costs can be charged as direct expenses that may normally be considered indirect costs.*

LIST OF EXAMPLES

The following are examples of administrative/clerical costs and activities that could be considered integral to a non-federal award and could typically be direct billed to that award (if allowable):

* Financial specialist
* Research Advancement staff
* Accountant
* Business Operations staff
* Personnel, payroll, and human resources (HR) activities
* Communications
* Project management
* Consultants
* Recruitment costs to hire project staff
* Staff effort to prepare required reports
* Office supplies for project staff and/or support staff (printers, paper, ink/toner, pens, notebooks, etc.)
* Computers and peripherals (headsets, mice, keyboards, webcams, etc.)
* Office equipment for project staff (chairs, ergonomic items, etc.)
* Rent or space
* IT support
* Mobile phones
* Tech subsidies
* Network charges
* Software
* Data storage
* Training and professional development resources